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ABSTRACT

To further understanding of the complex issues regarding the provision of day care services, this paper presents an historical overview of national child care policy in the United States, and discusses the dimensions of working families' need for child care; the central policy issue of the relationship between work and the family; and incentives, including increased productivity, reduced absenteeism, and tax advantages, which encourage certain types of corporations to provide child care for their employees. Subsequent discussion presents New Mexico's involvement with corporate-supported child care and briefly describes conferences which bring together officials from business and government. Major options for child care which have been selected by corporations, and the advantages and disadvantages of each option, are then described. Discussion focuses on multi-business centers, single-business centers, family satellite programs, corporate reserve slots, voucher systems, and information and referral services. Presently, child care reflects the Reagan administration's social policy shift from Federal responsibility to State and private involvement; therefore, several of the issues raised in the paper go beyond child care to address the role of business and employee benefits. (RH)

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CORPORATE SPONSORED CHILD CARE:

OPTIONS AND ADVANTAGES

by

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Historically, in other industrialized nations of the world, industry has taken the lead in providing child care for their workers in an attempt to achieve equality in the workplace. Alice Cook, a professor of industrial and labor relations at Cornell University, completed an international survey of problems and programs relating to the working mother in nine nations in which she found problems of working mothers to be universal with basic differences between communist and non-communist countries. Only in Sweden did she find public or private agencies facing up to the question.[1]

We are facing the same problem in this country with one million children currently enrolled in child care centers and an estimated three million children in family day care homes. Identifying and acquiring quality child care is a critical problem to be solved every morning by working parents and business.

Day care for children is a complex, expensive and emotional issue which is addressed by government, business and families. To understand these complexities, this paper is organized by first presenting an historical overview of national child care policy, followed by a discussion of the dimensions of the need for child care together with research and the incentives which encourage corporations to provide child care for their employees. Next, the New Mexico experience and a review of conferences between business and government officials is presented. The major options for child care which have been selected by corporations, the

advantages and disadvantages of each option are presented.

Presently, child care reflects the Reagan administration's social policy shift from federal responsibility to state and private involvement; therefore, several of the issues raised in this paper go beyond child care into the role of business and employee benefits.

I. HISTORICAL OVERVIEW OF DAY CARE

In the United States, the care of children has always been the responsibility of the mother. During the mid 1800's, a few factory nurseries, modeled on the French creche appeared in the United States, but only with the onset of World War II and the passage of the Lanham Act of 1941 did federal funds become available to serve children of working mothers. When the war ended, funds were withdrawn and most programs disappeared. In the late 1960's, with high employment, some employers responded by setting up programs to assist working mothers find day care, and some opened day care centers for their employees. Franchised chains of profit-making day care agencies began to appear.

The resurgence of interest in day care reached its high-water mark in 1971 when Congress passed an extensive child care development bill. That bill was vetoed by President Nixon, and since that time, no similar measure has achieved enough support to pass Congress. Title XX, the Social Services Amendments to the Social Security Act, is the single largest expenditure of the federal government for

child care services at the present time. These funds, administered by state agencies, provide day care for parents within certain income levels.[2]

The thrust of the Reagan administration has been to reduce the level of involvement of the government in social services, such as day care. This, coupled with a climate of increasing fiscal restraint, makes the establishment of a national day care program seem a remote and distant possibility. Additionally, opposition to child care as an intrusion by the state into the family and the disagreement among experts in the field of child care concerning the effects and the purpose of child care, have stymied federal and state initiatives. As a sign of the times, in January 1979, Senator Allen Cranston (D. Calif.) introduced new child legislation (S.4) but withdrew it within three weeks, citing opposition from around the country and the lack of support from the Carter administraion.

In the absence of a national child care program, many industries and corporations are beginning to provide child care themselves. A number of child care service options have developed because of family and corporate need. The options are varied and range from on-site corporate sponsored child care centers to the other extreme of ignoring the problem.

II. WORKING FAMILIES NEED FOR CHILD CARE

Demographics

A survey conducted by Child Care Systems of Cambridge,

MA, identified the following problems in a large health care facility in Massachusetts:

> 45 percent of the workers reported being late for work or having to leave work early because they could not find child care.
>
> 34 percent of the employees missed days at work because their child care arrangements, such as family day care homes, were inadequate or fell through.
>
> 45 percent of the employees missed days at work because they could not arrange for adequate care. (Parents could not locate child care center and relied on family or friends.)
>
> 75 percent of employees worried about the reliability of their present child care arrangements.[3]

Nationally, the number of single parents currently employed in the work force has increased by 80 percent during the past ten years, and by 1990, it is predicted that two of every three mothers will be working. Approximately half (49 percent) of the mothers employed in a work place today have pre-school children requiring some type of child care.[4]

The number of mothers of young children working outside the home is now greater than at any time since World War II. The number of single parent and two-income families has increased, adding to the already great demand for child day care. The Center for Work-Place Child Care has found that in California, out of the one million children needing care, less than one-third can presently be served by licensed day care centers. In Oakland, where there are over 47,000 children under the age of 10, 50 percent of these children have mothers in the labor force and there are only 7,100

licensed child day care spaces.[5]

Not only are the numbers of working mothers, and therefore, the number of children requiring child care increasing (even though the fertility rate is dropping),[6] but the occupations and career patterns of women are changing as well. No longer are corporations simply looking at child care for women who hold low-paying jobs in factories, but also for women who are moving into key management and supervisory positions. Therefore, adequate child care is becoming a recruiting tool.

Public Opinion

In 1980, a Gallup poll stated that 72 percent of Americans rate business and industry as "potentially positive forces" on family life. Strong support was demonstrated through this poll for changes in personnel policies to help families in the work place.[7] A study conducted by the Governor's Family Task Force in New Mexico also found strong support for family oriented state personnel policies in four areas: a cafeteria-style benefits package, flexible working hours, career development, and day care.[8] The 1980 White House Conference on the Family listed as its highest priority recommendation that businesses initiate family oriented personnel policies.

The Catalyst Career and Family Center of New York in a 1981 survey of 374 major American corporations found that 29 percent of the corporations surveyed predicted that problems relating to two-career families will become more severe. Sixty-seven percent were concerned about two career

families' problems, because they could affect recruiting, employee relations, productivity, and corporate profits. Interestingly, these corporations favored by substantial margins more innovative practices than they currently provide. Thirty-seven percent had some type of flexible working hours, while seventy-three favored the practice. One percent of the corporations had on-site child day care, while twenty percent favored it. Ninteen percent of the corporations provided some type of monetary support for child day care, compared to fifty-four percent that favored this type of involvement.[9]

Business-Family Relationship

The main theme of Kamermen and Kahn's book, Child Care, Family Benefits and Working Parents: A Comparative Policy, is that the relationship between work and the family is the central policy issue for the U.S. in this decade. Overall, their studies indicate that business is about to embark on new incentives to form a partnership with working parents.

For working parents, finding adequate child care can be an emotionally and physically draining experience that creates resentment and problems in the relationship between a husband and wife. Similiarly, there may be problems between the woman and her employer following the birth of a child. A woman may want to return to a meaningful career and may be torn between her child and her work and other women may be psychologically upset and angry about returning to work, blaming the company for the fact that they need a job to stay afloat economically. Given these emotions and

the value systems that are being tested in American families today, it is not surprising that quality child day care is now so necessary.

III. INCENTIVES TO EMPLOYERS

Statistics collected by the Mile-High United Way of Denver in 1983 revealed that 7,266 requests for day care for children under the age of two were made, but only 1,663 vacancies were located. One women executive stated, "I didn't start looking for child care soon enough, and when the time came to return to work, I was between a rock and a hard place because of the lack of good child care centers." She further stated, "I was embittered with my situation because my maternity leave had run out, my boss needed me back on the job, and I could not afford not to work, but I wasn't going to leave my daughter with just anyone."[10] Parents, particularly at the managerial or supervisory level, are hesitant to reveal concerns about child care problems as they feel this might reflect poorly in their evaluations. When parents are worried about their children's placement and adequacy of care received, productivity on the job is likely to suffer.

Businesses may be encouraged to examine child care options because of productivity, tax benefits or that a particular type of business needs to be especially sensitive to day care. Each of these areas is discussed next.

Productivity and Absenteeism

A review of the literature regarding corporate

involvement with child care reveals three main themes. First, the bulk of the research has been conducted by companies themselves related to their own needs. These "self-report" studies lead to questions of validity and whether or not the results were slanted to support corporate leadership's wishes. On the side of reliability, the large number of companies that have come to the same conclusion is impressive.

The second theme is that the causal chain between child care and productivity is complicated and difficult to prove. Three major studies have confirmed a survey of 8,000 employees in 33 companies and agencies in Portland, Oregon which found there is a five day absenteeism difference per year for employees without an adult at home to care for children.[11] The highest absenteeism rates were for those employees who rely on sibling or self care. Men's rates were lower because their employed wives rates were high. Difficulty finding child care was reported by 59% of the women employees. This problem rippled through other aspects of the employee's life as increasing job stress. These employees are more likely to miss work, be late, leave early, take more breaks and be less happy with the company.

Absenteeism, per se, cannot be equated with lower productivity.[12] According to two research studies in progress, companies sensitive to employee's total time constraints may increase job productivity. The Corporate Work and Family Life Project is a national investigation to answer (a) what is the payoff for the corporation in terms

of productivity, and absenteeism, and (b) what is the payoff for families and individual workers.[13] The other study, Balancing Job and Homelife is assessing the conflict between family and work demands, the level of stress created, and how employees manage multiple responsibilities. Preliminary findings from these studies suggests employee assistance programs, child care, and an organizational climate with high morale are critical factors related to productivity.[14] To document this in terms of dollars and cents will be very difficult.

This point relates to the third theme, research findings are not a major reason why corporations become involved in child care. A 1983 study of about 600 companies and hospitals with some type of day care benefits for employees concluded that "better business" and "social consciousness" were not the main reasons for instituting child care programs. Rather, the study found that employers get involved because the Chief Executive Officer has four daughters at home and someone sells him on the idea.[15] According to some large corporations, the question is no longer, is child care necessary, but rather, is there enough quality child care to attract employees?

Optimal Child Care Businesses

Research results suggest increases in morale and productivity; however, there are other incentives which convince corporations to provide some type of child care

service in partnership with their employees. Businesses that are especially good candidates for providing child care benefits usually fall into the following categories:

1. Companies that employ a high number of skilled workers or professionals whose job performance improves significantly the longer they remain on the job. An employee with small children is going to think twice about giving up the advantages of quality child care to take a job somewhere else.

2. Companies that employ a large number of persons in fields where the demand for professionals exceeds the supply. Examples are engineering firms and hospitals. Hospitals that offer child care services to female personnel gain a recruiting advantage.

3. Companies that employ a significant number of young women in areas such as law, research, or technical professions where their knowledge would quickly become outdated if the employee dropped out of the workforce to raise children.

4. Companies that work in shifts. Most day care centers' hours correspond to the 8 to 5 workday and do not give a parent of small children who works an odd shift any type of option.

5. Garment manufacturers, fabricators, and other businesses that employ a large number of female workers.

6. Companies that compete with other corporations to employ members of young families in a community where there is a tight job market.

Tax Advantages

Another reason for looking at child care services is the tax advantages that are available to corporations. Prior to 1983, expenditures for child care could be deducted; after that the Federal tax incentive was abolished. Many states, such as North Carolina and New Mexico, continue to provide state tax incentives to

companies. A corporation that pays for child care services or that operates a licensed child care facility in New Mexico for dependent children of employees during work hours may claim a credit against the corporate income tax for 30 percent of the total child care expenses incurred and paid during the taxable year. If two or more taxpayers share the costs of operating a child care facility, each taxpayer may claim a portion of the credit based upon its share of the costs of operating the facility. The credit is limited to a maximum amount of $30,000 per year. If the credit amount exceeds the taxpayer's corporate income tax liability, unused credit amounts may be carried forward for three consecutive years. Regulations have been issued interpreting requirements for the credit.[16]

IV. NEW MEXICO EXPERIENCE

New Mexico's involvement with corporate supported child care began with a forum held October 8, 1982 in Santa Fe, New Mexico, which was sponsored by the Governor's Task Force on Family Policy, chaired by the author. Following the lead of a study of state employees and personnel policies, Governor King directed the task force to explore ways that the private sector could build a partnership with families through various child care options.

Mrs. Barbara Berg, director of the Zales Corporation's Child Care Center in Dallas, Texas, described Zale's on-site child care facility. She discussed the project's planning stages, program implementation, costs, utilization by

employees and benefits to the corporation. Ms. Pat Newlin, Child Care Specialist for the Dallas Regional Office of the United States Department of Health and Human Services, presented the new government incentive, from the White House Office of Private Sector Initiatives, to build cooperation between government and corporate sponsored child care. She described several corporations' programs currently supporting their employees through a variety of options. She also described the technical assistance that could be provided to corporations through the Department of Health and Human Services.

A panel discussion with persons from New Mexico described other options. Panel members included Dr. Polly Turner of the University of New Mexico's Home Economics Department; Dr. and Mrs. Wes Handy, owners of Mountain Shadows Nursing Homes and Little Playmates Child Development Centers in Las Cruces; Ms. Felicia Farrar, Director of Carino, an Albuquerque child care information and referral service; and Mr. Elmer Jackson, Vice President for Labor Services for United Way; and the AFL/CIO Community Services representative. This panel discussed quality child care, vouchers and tax benefits, and organized labor's role in providing child care information, referral, and counseling.

One hundred and fourteen corporations and hospitals throughout New Mexico were invited to this forum, with over fifty individuals participating. Growing out of the interest shown, a bill was drafted by the Governor's Task Force on Family Policy and submitted to and passed by the

legislature. This bill provided tax incentives for corporations providing child care. An informal survey of several local CPA firms reveals little knowledge and use of the corporate tax credit.

V. DAY CARE OPTIONS FOR CORPORATIONS

With families facing this tremendous need for child day care and corporations needing a motivated, productive workforce, a number of options are possible. These options include multi-business centers, single-business centers, family satellite programs, corporate reserve slots, voucher systems, and information and referral services. A discussion of these options follows, with the advantages and disadvantages of each.

Multi-Business Center

The most complex of these options is an incorporated, licensed day care center sponsored by a number of participating companies. Often firms work out an agreement to share responsibility for the cost and the risk of starting and operating the center. This approach is sometimes referred to as a consortium, and it is ideal for companies in the same or related industries, or in the same location, for example in industrial parks.

Advantages: The development of a child care center with several corporations increases the resources available to develop quality child care while, at the same time, it spreads the cost and the liability among the member

corporations. The consortium center is open to a large pool of children and is, therefore, insulated somewhat from enrollment variations that can plague centers operated by a single firm. The consortium center's greater stability gives it advantages in recruitment, public relations, and retention. It offers quality service at an optimal level of convenience for parents and families. Also, like the single-business center, it can supply reliable child care for shift work and weekends. Since the multi-business center would generally serve more children than a single-business center, there is a better possibility of being able to offer a program to care for sick children. These programs generally provide care for children who have minor illness. (In Sweden, the Child Welfare Bureaus are prepared to send a caretaker to a sick child and care for it at home if it is already attending a day care center.[17]

Disadvantages: Finding a number of otherwise competitive corporations that will cooperate is sometimes difficult. In addition, difficulties may occur if a partnership or non-profit corporation is not set in place at the beginning. Another disadvantage is that there may be different opinions on what constitutes quality care.

Single-Business Center

As opposed to a consortium center, a corporation may begin and operate a child care center on-site facility. The corporation plans, builds, owns, staffs, and controls the child day care center for the use and benefit of its own employees.

Advantages: An on-site child care center can provide easy access for parents to their children and reassures them that their children are being cared for properly. The on-site child care center is an attention-getter and improves community relations, while serving as an effective recruiting feature for companies competing for top executives. Care for infants and arrangements for sick children can also be provided. For parents, commuting distances may be shortened, resulting in more parent/child time. Parents may visit with their children during breaks and lunch hours. Special fee structures can be offered.

Disadvantages: The high cost for the initial start-up of on-site care may prevent many small businesses from following this route. Keeping an adequate number of children enrolled in the center could initially be a problem for businesses. Firms which run their own child day care centers are sometimes given poor advice on operating a child day care center by consultants who are not familiar with the corporate structure or the bottom line. Consultants or directors who have documented backgrounds in setting up other centers should be employed for best results.

Family Satellite Programs

As a third option, the employer assists neighborhood families to become licensed child day care providers for employees' children. The corporation locates and contacts neighborhood families who want to become licensed day care providers. Then, the corporation provides the family with

training and equipment to meet requirements for licensing.

Advantages: The selected family homes usually are located very close to the work site and can be used for children of all ages. Provisions may be made for care of a sick child in another room and for latch-key children (before and after school care). Children are more likely to receive individual attention in a home setting. These programs are less expensive to start up than full scale centers.

Disadvantages: The corporation is again faced with the task of initially bringing in a consultant since few corporations employ experts in child care. The inconsistency and differences between family day care homes and the preferences of employees for one center over another may cause resentment and jealousy that may carry over into the workplace. The turnover of family day care homes sometimes is a problem and there may be a lack of consistency from one year to the next for the employees and their children.

Corporate Reserve Slots

An employer may pay for and hold slots for its employees in local child day care agencies. The firm finds day care centers located near its plant and pays in advance for a number of spaces. The employer then provides or resells these spaces to the employees for slightly less than the employer has paid. A lesser or greater subsidy may be provided by charging the employees slightly less or a lot less than the employer paid.

Advantages: This approach requires no large capital investment by the corporation and a minimal amount of operating cost. By selecting the licensed centers, the corporation is protected from liability. This is an appropriate system for companies that have only a few employees needing child care at any one site.

Disadvantages: Again, a consultant or someone knowledgeable in child care must be able to select the centers and ensure that they are licensed. Employees may be disgruntled, believing their child to be in a center with lower quality care than another employee's child. Additionally, there may be difficulties for employees because of location of the facility. These feelings may create some stress in the workplace.

Voucher System

Under the voucher system, the corporation reimburses the employees for all or part of their day care expenses. The corporation identifies employees who qualify for a voucher and the employees are reimbursed upon presentation of a receipt from a child care provider.

Advantages: The voucher system requires little of the corporation other than paying for child day care along with other employee benefits, such as health care and insurance. The responsibility for locating and working with the day care centers rests with the family, not with the corporation. The system allows flexibility so that employees who want certain types of child care can pursue them.

Disadvantages: The primary disadvantage of the voucher system is that the corporation has little, if any, control regarding the quality and hours of the child care services used. The employee does not receive on-site services and is not as close to the child. The voucher system does not answer all the concerns of the parents/employees who are concerned about the quality of care and whether their child is in the best possible situation.

Information and Referral Service

By providing information and referral on child care, the corporation becomes a broker, identifying quality child care services in a community and then putting the employees in touch with the provider. Other components of information and referral might include the training and briefing of parents on what constitutes quality child care and things to look for in selecting either a family day care home or a child care center. Quite often, information and referral services can provide data concerning future child care related programs based on their knowledge of service gaps in the community.[18]

IBM, in 1985, began to make demonstration grants to several communities for Child Care Resource and Referral services. It is too early for these to be assessed as cost effective at this point, but policy changes have already been made by the United States Congress. The April 28, 1986 Federal Register states that $4.75 million ($50,000 to New Mexico) has been made available for "planning, development,

establishment, expansion or improvement" of services for Dependent Care Resource and Referral. S-806 introduced by Senator Riegel (D. MI.) would strengthen current legislation and increase funding to $30 million.[19]

Advantages: The major advantages of a corporately sponsored child day care information and referral service are the low cost to the corporation for providing some help and the recognition of the problem of selecting quality child care. The service can save employees valuable time by maintaining information on available child care vacancies.

Disadvantages: The major disadvantage of such information and referral services is that there may not be enough quality child care sites available to parents, or they may not be able to afford the sites listed. The question of liability is sometimes a concern for corporations when making referrals to child care centers and family day care homes. There is a fear of law suits against the corporation if the child is abused in the day care center since the corporation I&R put the employee in touch with the center. No evidence could be found where corporations were found liable in this type of situation.

SUMMARY

We have examined some of the day care options open to corporations including multi-business centers, on-site single business centers, family satellite programs, corporate reserve slots, voucher systems, and information and referral services. We have examined the advantages and

disadvantages of each.

On-site child care centers many times are viewed as too expensive and difficult for American corporations. Even those who oppose increased federal involvement, or feel providing child care is too expensive, believe that information and referral is a good way to make existing systems work better. As corporations have realized that quality child care reduces absenteeism and increases productivity, (although this has not been clearly documented in the research) and recognize the need for child day care services, more businesses will seek some method of providing day care to their employees.

Working families are in the labor market to stay. At present, they are severly victimized. Society should recognize this fact and devise accomodations that will pay off in productive terms to business and to women as individuals. Investments in child care, national standard setting and training in child development can help to meet the needs of working families.

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